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Attorneys for Plaintiff Mazaya Trading Co. SARL

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

MAZAYA TRADING CO. SARL,

Plaintiff,

-against-

VCS GROUP LLC,

Defendant.

11 CN 3195



RULE 7.1 CORPORATE
DISCLOSURE STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Plaintiff (a non-governmental party) certifies that Plaintiff has no parent corporation and there is no publicly held corporation that owns 10% or more of Plaintiff's stock.

Dated: New York, New York May 11, 2011 Respectfully submitted,

COWAN LIEBQWITZ & LATMAN, P.C.

By:

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